

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2006

2006

FY 2006	Entity Name:	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	
1.2	Property Taxes - Debt Service	T01	
1.3	Property Taxes - RDA Increment	T01	
1.4	Property Taxes - Library	T01	
1.5	Property Taxes - Delinquent	T01	
2	Fee in lieu	T01	
Local Sales Taxes			
3.1	General sales tax - Local option	T09	
3.2	Highway improvement sales tax	T19	
3.3	Resort community sales tax	T19	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19	
3.6	Transient room tax	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19	
3.8	Other - specify	T19	
Franchise Tax			
4.1	Telephone franchise tax	T15	
4.2	Cable TV franchise tax	T15	
4.3	Water franchise tax	T15	
4.4	Sewer franchise tax	T15	
4.5	Other - Specify	T15	
Licenses, Fees and Permits			
5.1	Business license fees	T99	
5.2	Building permit fees	T99	
5.3	Other licenses, permits & taxes - Specify	T99	
PART II			
REVENUES - Other than tax and intergovernmental revenues			
Utility Sales Revenue / User Fees			
1.1	Water supply system	A61	
1.2	Electric power system	A62	
1.3	Gas supply system	A63	
1.4	Transit or bus system	A64	
Other Sales and Service Revenue			
2.1	Sewer charges	A60	
2.2	Storm drainage	A60	
PART II			
REVENUES - Other than tax and intergovernmental revenues (cont.)			
GOVERNMENTAL FUNDS		Amount	Amount
ENTERPRISE FUNDS		Amount	Amount

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2006

2006

2.3	Garbage collection / street cleaning	A61							
3.1	Parks and recreation charges	A61							
3.2	Airports - Include rentals and gross sales of gas and oil.	A01							
3.3	Parking facilities, lots & meters	A60							
3.4	Hospital charges received	A36							
3.5	Cemeteries	A03							
3.6	Municipal housing rental projects (gross)	A50							
3.7	Special police services	A89							
4.1	Impact fees	A89							
4.2	Connection fees	A89							
4.3	Plan check fees	A89							
4.4	Zoning & subdivision fees	A89							
4.5	Sale of maps & publications	A89							
5	Other miscellaneous fees	A89							
Special Assessments									
6.1	Street cuts and public improvements	U01							
6.2	Sidewalk & curb repairs	U01							
6.3	Street lighting charges - Lighting districts	U01							
6.4	Other special improvement & service	U01							
Fines and Forfeitures (Circuit Court)									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99							
7.2	Parking ticket revenue	U99							
Fines (Justice Court)									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99							
8.2	Parking ticket revenue	U99							
9	Interest, Rents and Royalties	U20	9,663						
10	Interest earnings	U40							
10	Rents and royalties	U40							
Miscellaneous									
11	Other miscellaneous revenue - Specify	U99	975						
12	Proceeds from bond issues	NR							
13	Receipts from sale of real property	U11							
GOVERNMENTAL FUNDS									
			(a)	(b)	(c)	(d)			
			From the State	From other local governments	From federal government directly	From the State			
			D30	B30	C30	D30			
ENTERPRISE FUNDS									
			(e)			(f)			
			From other local governments			From federal government directly			
			B30						
PART III INTERGOVERNMENTAL REVENUE									
1	General support	C30							

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2006

2006

2	Public safety grants	C89	4,000	D89	B89	C89	D89	B89
3	Streets and highways / C Roads	C46	22,590	D46	B46	C46	D46	B46
4	Community development	C50		D50	B50	C50	D50	B50
5	Liquor funds	C89		D89	B89	C89	D89	B89
6	Intergovernmental service contracts	C89	8,299	D89	B89	C89	D89	B89
7	Other - Specify	C89		D89	B89	C89	D89	B89

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
Governmental Administration							
1.1 Financial administration	E23			G23	E23	F23	G23
1.2 Judicial / courts	E25			G25	E25	F25	G25
1.3 Legal / attorney	E25			G25	E25	F25	G25
1.4 General municipal buildings	E31			G31	E31	F31	G31
1.5 Central administration	E29	35,467		G29	E29	F29	G29
1.6 Planning and zoning	E29			G29	E29	F29	G29
1.7 Economic development	E89			G89	E89	F89	G89
Public Safety							
2.1 Police	E82			G82	E82	F82	G82
2.2 Fire	E24	11,884	321,441	G24	E24	F24	G24
2.3a Ambulance / paramedic - Use this line if the services are part of the fire department.	E24			G24	E24	F24	G24
2.3b Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32			G32	E32	F32	G32
2.4 Corrections / Jail	E05			G05	E05	F05	G05
2.5 Protective inspection and regulation	E86	1,800		G86	E86	F86	G86
Environment and Housing							
3.1 Sewer	E80			G80	E80	F80	G80
3.2 Storm drainage	E80			G80	E80	F80	G80
3.3 Solid waste management	E81			G81	E81	F81	G81
3.4 Recycling programs	E81			G81	E81	F81	G81
3.5 Housing & community development	E90			G90	E90	F90	G90
3.6 Redevelopment agencies	E90			G90	E90	F90	G90

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)

Clean Municipalities
Fiscal Year Ended June 30, 2006

	3.7	Parks and recreation programs (not addressed below.)	E81		F81	G81	E81		F81	G81
	3.8	Cultural & community events	E81		F81	G81	E81		F81	G81
	3.9	Golf courses	E81		F81	G81	E81		F81	G81
	3.10	Rodeo grounds & equestrian parks	E81		F81	G81	E81		F81	G81
	3.11	Cemeteries	E03		F03	G03	E03		F03	G03
	3.12	Libraries	E82		F82	G82	E82		F82	G82
	Transportation									
	4.1	Roads & streets - maintenance and construction - See instructions	E44		F44	G44	E44		F44	G44
	4.2	Other road and street maintenance - including snow removal	E44		F44	G44	E44		F44	G44
	4.3	Sidewalk, curb, & gutter	E44		F44	G44	E44		F44	G44
	4.4	Street lighting	E44		F44	G44	E44		F44	G44
	4.5	Engineering	E01		F01	G01	E01		F01	G01
	4.6	Municipal airports	E01		F01	G01	E01		F01	G01
	4.7	Parking facilities	E81		F81	G81	E81		F81	G81
	Health									
	5.1	Own hospitals	E36		F36	G36	E36		F36	G36
	5.2	Other hospitals	E38		F38	G38	E38		F38	G38
	5.3	Health (other than hospitals)	E32		F32	G32	E32		F32	G32
	Interest on Debt									
	6.1	Interest on debt - Water supply system	I81				I81			
	6.2	Interest on debt - Electric power system	I82				I82			
	6.3	Interest on debt - Gas supply system	I83				I83			
	6.4	Interest on debt - Transit or bus system	I84				I84			
	6.5	Interest on debt - All other interest	I88				I88			
	Utilities									
	7.1	Water supply system	E81		F81	G81	E81		F81	G81
	7.2	Electric power system	E82		F82	G82	E82		F82	G82
	7.3	Gas supply system	E83		F83	G83	E83		F83	G83
	7.4	Transit or bus system	E84		F84	G84	E84		F84	G84
	All Other Expenditures									
	8.1	All other expenditures - See instructions - Specify	E88		F88	G88	E88		F88	G88
	30,804									
PART IV										
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS				
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)			

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2006

2006

8.2	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89

PART V INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Fire	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44
3	Police	L82	M82	L82	M82
4	Sanitation	L81	M81	L81	M81
5	Recreation	L81	M81	L81	M81
6	Judicial and legal	L25	M25	L25	M25
7	All other	L89	M89	L89	M89

PART VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	200	Amount	200	Amount

PART VII INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
Long-term Outstanding Debt		(a)	(b)	(c)	(d)	(e)	(f)
1.1	Water supply system	19A	29A	39A	44A	41A	
1.2	Electric supply system	19B	29B	39B	44B	41B	
1.3	Sewer system	19C	29C	39C	44C	41C	
1.4	Gas supply system	19C	29C	39C	44C	41C	
1.5	Transit system	19D	29D	39D	44D	41D	
1.6	Public debt for privately owned housing, industrial or business purposes	19T	29T	39T	44T	41T	

PART VII INDEBTEDNESS (cont.)		GOVERNMENTAL and ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
1.7	All other purposes	19X	29X	39X	44X	41X	

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2006

2006

DATA IS BEING PROVIDED BY JERRY L. FRONK, ACCOUNTANT 435-257-7698, APRIL 26, 2007

PART X Data supplied by:		Include with audit report submitted to:	
Name (Please print) <u>JERRY L. FRONK</u>		Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114	
Title <u>ACCOUNTANT</u>		If you have any questions about the form, call or write: Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114 Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov	
Date <u>4/26/07</u>	Telephone <u>(435) 257-7698</u>		
2006 Version			